

GENERAL GAINES.

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES,

TRANSMITTING

The report of Major General Gaines, made to the Secretary of War, dated the 10th October, 1842, relative to his accounts and other papers.

FEBRUARY 22, 1844.

Read, and referred to the Committee on Military Affairs.

To the House of Representatives of the United States:

I transmit, herewith, a report from the Secretary of War, containing the information requested in the resolution of the House of Representatives of the 29th ultimo.

In order to a full understanding of the matter, I have deemed it proper to transmit, with the information requested, a copy of the reply of the Adjutant General to Brevet Major General Gaines, with the documents to which it refers.

JOHN TYLER.

WASHINGTON, February 20, 1844.

WAR DEPARTMENT, February 17, 1844.

SIR: In compliance with a resolution of the House of Representatives of the 29th ultimo, (referred by you to this department,) requesting the President of the United States to furnish to the House "a copy of the report of Major General Gaines to the Secretary of War, dated October 10, 1842, together with a copy of the letter of the Second Comptroller to Captain J. B. Grayson, of the United States army, dated April 7, 1843—the latter being necessary to an explanation of the former," I have the honor to lay before you copies of the papers required. Agreeably to your suggestion, I also lay before you copies of the letter of the Adjutant General, in reply to the said letter of the 10th of October, 1842; with a copy of the report of Mr. Cochrane, to which reference is made therein, and of the documents to which it refers.

Very respectfully, your obedient servant,

J. M. PORTER.

THE PRESIDENT OF THE UNITED STATES.

PASS CHRISTIAN,
Near the Bay of St. Louis, October 10, 1842.

SIR: I do myself the honor to report that I arrived at Baton Rouge on the 6th, and at the Bay of St. Louis and this place on the 12th of last month, after a toilsome and somewhat tedious trip of inspection—particularly from Baton Rouge to Pearlington, near the mouth of Pearl river.

The country from Baton Rouge to Pearl river is better adapted to the purposes of constructing, at a small expense, a good military railroad, than any section of the western or southern States requiring such a work, known to me, for the same distance, upon nearly a straight line. That such a work from Baton Rouge to Mobile, with a branch to the Bay of St. Louis, will be necessary for the protection of New Orleans, on the approach of a war against any power capable of placing the seaboard of Louisiana, Mississippi, and Alabama under a strict blockade, I believe no practical soldier, or statesman of military mind, will doubt.

My inspections were, much to my regret, prematurely arrested, on my way to the northwestern posts, by general orders No. 40 of the present year; a copy of which I found in a newspaper at St. Louis, Mo., late in July; having, since my arrival, found an official copy at this place.

In the absence of even a rumor of war, or of any efficient measure being contemplated by Government to prepare for war, or even to make ready to do anything to put this frontier in a state of defence; and without any tangible object requiring a rapid movement in the sultry time of the dog-days from the salubrious atmosphere of the Iron Mountains and fertile plains of Missouri and Tennessee, the centre of the western division, to this marshy border of the 1st department, I have moved slowly—not being over-anxious to renew my acquaintance with the alligator and frog-ponds of this quarter, without *some object of professional utility, apparent or probable*. My movement upon the Mississippi river, where the unusually low stage of the water afforded me an opportunity of exploring a single sand-bar for two days in succession near St. Genevieve, followed by an obstructed road which compelled me to pass a night, and work a part of two days, in the thick cane-brakes of the Pearl-river swamp, near four miles wide, has subjected me to an attack of bilious fever; which, though too slight to confine me to my bed for a whole day at a time, has nevertheless prevented my attention to my sedentary duties—as steady action in the open air affords the readiest and best means of removing a bilious disease, at this season of the year, and in this climate.

I found at this place your letter of the 16th of July last, accompanied by the Second Comptroller's report against me upon the claim of Paymaster Mapes; whereupon you have seen fit to say as follows:

"Against this report, and the evidence it furnishes, I cannot interpose. The matter should be closed in some legal mode. A copy of this report should be sent to General Gaines.

"J. C. S."

It appears, then, that after earnestly soliciting permission to be present to attend to the settlement of my accounts, as I did on the 30th of March last, at your office; after assuring you that I was prepared to settle the account upon just principles, and to the satisfaction of all parties concerned, if allowed to be present but for a short time to cross-examine the principal witnesses against me, and compare their testimony with the accounts and other

documents in my possession ;—yet, notwithstanding your apparently kind assurance that I need not give myself any uneasiness, and that the matter would be settled as correctly and as satisfactorily in my absence as if I were present, I now find that I have been tried or prejudged upon *ex parte evidence*; that a bill (*not a true bill*) has been found against me; and upon this bill—this “*Star-chamber edict*”—I have been sentenced to be reduced from the command of a military and geographical division, suited to my *war grade* and my *past services*; and ordered, “for the present,” to take command of the 1st department, in which I have found a force scarcely equal to a full battalion. Had the orders required me to establish my headquarters in the penitentiary at Baton Rouge, or in the grave-yard at the city of New Orleans, I should not have been more deeply impressed with the honor it confers upon me, of bringing me to the post of danger, and singling me out as a fit subject for the expanded action of a *prison discipline*.

It is worthy of remark, that the general orders No. 40, awarding the punishment inflicted on me, bearing date the 12th of July last, appear to have preceded the finding of the bill against me, by four days. This certainly shows a degree of foresight and promptness of action worthy of the highest order of such a discipline—“*a word and a blow—the blow coming first.*”

Paragraph 10 of general orders No. 53 furnishes a key to the present, and some other measures of such a discipline arrayed against me for seven years past, in the words which follow: “No bad or indifferent officer should receive from a senior any favor or indulgence whatsoever.”

No, sir; not even the *favor* or *indulgence* secured to all officers by the 75th and 77th articles of war! The 75th article of war provides that “*no officer shall be tried, but by a general court martial*,” and the 77th article of war declares that, “whenever any officer shall be charged with a crime, *he shall be arrested*, and confined to his barracks, quarters, or tent, and deprived of his sword, by the commanding officer.

It is a well-known fact, that Major General Scott has labored from the 1st of January, 1825, (if not from the 15th August, 1814,) to the 14th of March, 1836, to prove that Major General Gaines was “*a bad or indifferent officer*,” as the *brevet* letters, and the *starving* and *rescue* and *sortie* letters, written by General Scott to the Adjutant General of the army, will testify.

But if you will take the trouble to search the law, you will find that our military code protects officers and soldiers from every description of punishment, every sort of outrage, such as too often occur, (to use the forcible and pregnant words of the general orders No. 53,) “when the hasty and self-conceited, losing all self-control and dignity of command, assume that their individual importance is more outraged than the majesty of the law, and act at once as *legislators, judges, and executioners.*”

Such were the unauthorized modes of punishment which I have, for a quarter of a century past, been laboring to arrest, without being sustained by any one of the high public functionaries of the United States War Department. Such were the outrages that I have often officially denounced, as constituting a *prison discipline*; and now, that I have the mournful satisfaction to find in the 4th, 5th, 6th, 8th, and 9th paragraphs of general orders No. 53, assurance of a determination to maintain “*the majesty of the law*,” I am constrained to see, in other paragraphs of the same orders, conclusive evidence of a disposition to oppose only the *shadow*, and retain the *substance* of that odious *prison discipline*.

If you really believed the report of the Second Comptroller was the result

of a full and faithful inquiry into the matter, upon evidence fairly taken, and equitably sifted and weighed, in the presence of the accused, the 77th article of war clearly prescribed your duty to report me to the President of the United States as a fit subject for arrest and trial.

Sincerely desirous to assure myself that you may have had some doubts as to the justice done me in this report, or that you were restrained by some praiseworthy motive from reporting me to the President as a defaulter, I will now proceed to state to you what may have escaped your notice or recollection in connexion with this vexatious matter. Not doubting that it is, upon all occasions of official trust, your purpose (as I am sure it is your duty) to do that equal and impartial justice to all the parties concerned, that an unbiassed chancellor would endeavor to do, I respectfully solicit your opposition to the report of the Second Comptroller, so far as to suspend its operation until I shall have time and opportunity to inspect the documentary and other evidence upon which the report was based, and to compare the vouchers reported to have been given by me to quartermaster Major J. Clark, for Paymaster Mapes, with the bank books and accounts of those officers, and with the letters and statements of Major Clark in my possession.

I was advised by Wm. B. Lewis, esq., Second Auditor, in the summer of 1837, of an effort made by Paymaster Mapes to obtain a credit for a *second payment*, alleged to have been made to me for the last three months of the year 1835. Whereupon, I promptly stated to the Auditor my recollection of the fact of my having been notified by Major J. Clark, quartermaster, that he had been desired by Paymaster Mapes to inform me that he had not received, or could not find, my vouchers for the three months in question; and that I had furnished Major Clark with an additional set of my vouchers for those three months, to be forwarded by him to the paymaster; and having desired Major Clark to attend to and explain the matter, I had considered it settled, or requiring no further attention on my part, until some time in February, 1841, when, having mentioned the subject to Paymaster General Towson, I received from him a copy of several certificates, exhibited by Major Mapes, attempting to show that he had paid me near \$1,450 more than the amount of my regular vouchers.

Being anxious to remove, without any further delay, every possible ground of complaint on the part of Paymaster Mapes, I immediately wrote to General Towson, stating that if Paymaster Mapes had actually paid upon my drafts more money than my regular vouchers amounted to, such over-payment had been made upon drafts supposed to be drawn by me; and if he would produce the draft or drafts paid by him, with the usual evidence that he had actually paid any amount over and above the amount of my *regular vouchers*, I would, in this case, promptly pay the amount so ascertained to have been overpaid me.

This proposition was deemed by that excellent officer, General Towson, to be reasonable and just; and it was forthwith communicated by him to Major Mapes. This officer, in reply, stated that my drafts paid by him had been handed to me by Major Clark. Whereupon Major Clark was applied to by me for the supposed cancelled drafts. That veteran officer, (Major Clark,) who had distinguished himself in battle near me in Canada, and whose integrity was well established, asserted, in the presence and hearing of my aide-camp Reid, that Paymaster Mapes had made a misstatement; that he (Clark) had not handed to me any such drafts. This he declared in terms so strong and decided, as to convince me of what I had previously appre-

hended—namely, that the *mistake*, in the case in question, lay between the paymaster, and his agent, Major Clark; that Major Mapes had not himself *actually paid* my draft or drafts, but that he had desired the cashier, Samuel C. Bell, to make the payment whenever he should receive, or Major Clark receive, my regular vouchers; and had thus embraced the amount in his (Mapes's) requisitions and accounts. And, moreover, that Major Clark's payments to me were, as he stated, *made out of money left in his hands to make payments;*" or, in other words, *out of money left in the hands of Cashier Bell, in bank, for the purpose of making payments.* (See Major Clark's statement.)

Being entirely satisfied of the correctness of this view, and having no doubt that Mapes and Clark would very soon come to a correct understanding upon the subject—believing them both to be honest men and good officers—I gave myself no further trouble about the matter, than to urge Major Clark to attend to it, and give to the accounting officers the requisite statements, showing that the vouchers—that is, the pay-accounts, in duplicate, which I had forwarded to him in the summer of 1836, and those handed to him in October, 1836—were all given to supply the place of those previously rendered to Paymaster Mapes, but reported to have been lost, or not received, for the payments made in 1835, and to meet the payments for the months of July and August, 1836.

It will be seen by the Paymaster General's books, that the only payments ever made to me by Paymaster Mapes were for the months of July, August, October, November, and December, 1835, and July and August, 1836; all of which payments were made to me upon my drafts.

I have recently learned that Captain J. B. Grayson has been appointed special agent, or administrator, to settle the affairs of the estate of Major Clark. If this report is correct, I feel convinced that this exemplary officer and myself, aided by such of the accounting officers as the President may be pleased to appoint, will settle this vexatious matter upon just principles.

If such an examination should result in showing (not that I have drawn a *double payment*—for this is impossible, as I touched not a dollar of the money, but) that Paymaster Mapes, or Major Clark, actually paid upon drafts, which they had good reason to believe were drawn by me, any part or the whole of the *fourteen hundred and fifty dollars* claimed by the paymaster as an overpayment to me, I will cheerfully pay the same forthwith.

In the event of the matter being brought before a court of any kind—perhaps in any event, by the lamented death of Major Clark, and the consequent loss of his testimony, it may be rendered necessary, in repelling the attempt to prove that I received a double payment—I should wish to avail myself of the conflicting statements exhibited to the Paymaster General, and to the Second Comptroller, to put me in the wrong. For this purpose, I shall have occasion for *all the original statements against me, with all the original accounts bearing my signature;* and as these cannot be transmitted, by mail or otherwise, without risk of their being lost, it must be obvious that the proper place for the investigation, which I now solicit, and claim as a right, is AT THE CITY OF WASHINGTON, at or near the office of the Second Comptroller.

During the life time of Major Clark, that array of certificates and accounts gave me no uneasiness whatever, as I knew the honesty and moral courage of that long tried friend would enable him, in a moment, to put to flight all the statements against me, whenever seen by him, and compared with his

letters and statements in my possession. But, to render this measure completely triumphant, I felt convinced that I should be present with him and Paymaster Mapes—as I assured you the day before my departure from Washington for the western frontier. But now that Major Clark is dead, and since my enemies never dared to move in the matter until it was known that he had lost his health of body and mind, it is more than ever essential to my full and prompt vindication that I should be present, and the investigation should take place at the city of Washington; and that I should examine the original vouchers, and determine whether they were signed by me, and to what extent the blanks were filled in my hand-writing; as the only precautions I remember to have taken, to secure myself against the accounts in question being made use of against me, were—first, they were *signed in blank*, so that they should amount to nothing more than an *acknowledgment that I had received my pay, &c., from Major Mapes for the months in question*, leaving the blanks to be filled by the paymaster at the time when he had actually paid my draft or drafts; and, secondly, the statement of Major Clark, as to the amount of vouchers forwarded to him, and handed to him for Paymaster Mapes. The paymaster, acting under oath, and under heavy bonds and security for the faithful discharge of his duty, would naturally be inclined to fill up the blanks correctly.

Besides, I was aware that a paymaster could not, consistently with law or regulations, obtain a credit for more than one payment made to any officer or soldier for the same period of time, even if he were to present for settlement a dozen sets of pay accounts, all receipted in blank or otherwise, and all acknowledging the receipt of pay, &c., for the same month or months.

Indeed, I have long deemed drafts and pay accounts in duplicate, duly receipted, *and forwarded by mail*, (with all the cunning words that can be inserted in them,) as amounting to little or nothing, without the paymaster of such drafts or pay accounts is prepared to show the best evidence the nature of the case will admit of, that the amount drawn for, and receipted for, was actually paid by him. If it were otherwise, no officer on duty at a distance from a paymaster could ever be safe, or for a moment sustain himself against the intrigues of his enemies, if he should be so unfortunate as to have any.

It remains for me to say a few words in explanation of my silence hitherto upon the subject of a court to investigate this matter. I have considered silence, in a case like this, as the most dignified, respectful, and confiding position an officer can take towards the high civil functionaries of the Government, evincing his willingness to meet any investigation they may direct. Besides, I have been unsuccessful in my efforts to persuade you, and other branches of the Government, to investigate my system of national defence; promising nothing less than to render our country *invulnerable in war, and prosperous and happy in peace*. I had come to the conclusion that *silence often persuades, when speaking fails*.

But if you wish to know why I have not demanded a court of inquiry, my answer is to be found, *first*, in the 92d article of war, in the words which follow:

“But as courts of inquiry may be perverted to dishonorable purposes, and may be considered as engines of *destruction* to military merit, *in the hands of weak and envious commandants*, they are hereby prohibited, unless directed by the President, or demanded by the accused.”

If the hallowed spirit of the best of parents, blessed with the high attributes of a guardian angel, had been especially commissioned by the Almighty Ruler of Heaven's high chancery to watch over and guard my reputation and honor from deep-laid schemes of intrigue and outrage, I am not sure that a better shield could have been devised than that devised in our military code. But what are fifty—what a thousand wholesome rules and regulations of *military law*, without an upright and faithful *administration of military law*? And this brings me to my *second* objection to a court of inquiry. It is, that I have been before a court of inquiry, where I have witnessed the most palpable violations of law, of the most dangerous kind. As two of the distinguished members of that court have lately departed this life, and as my accuser and myself may very soon follow and meet them before a higher tribunal, I will leave the record of that court to tell the story of the wrongs done me.

Courts martial, though not equally dangerous—because it is not so easy to corrupt or mislead thirteen men, as it is to corrupt or mislead three men—yet courts martial may be so operated on by "*weak and envious commandants, seeking high political stations*," as to render even courts martial "*engines of destruction to military merit*." The history of the *getting up* of the great general court martial of 1846, (all but one or two of the members of which, I am sure, were as honest and as honorable members as ever sat upon a general court martial,) has convinced me that great evils have resulted, and may again result, from the best of courts martial.

If any *political party man* were to report to you that my *brain* had been disordered by the various schemes employed against me, to deprive me of the credit of being the inventor of the only system of national defence calculated to afford protection to our seaports against fleets propelled by steam power—or that the *bones* of my right arm had become so fractured as to render me unable to wield my sword, or to take a steady aim with my rifle—while I feel, as I do, that my brain and the bones of my arm are sound and healthy, I would as soon think of demanding a committee or a court of surgeons to search my brain, or to cut open the muscles and search the bones of my arm, as to demand a court of inquiry or a court martial, under present circumstances.

I will not *demand* a court of inquiry, or a court martial; but since *my silence* may have been misconstrued, I hereby openly and expressly *challenge an investigation*, of any description that the President of the United States may be pleased to direct. But I owe it to my own self-respect, and to the vital principles of our military jurisprudence, to protest against Major General Winfield Scott, or the honorable John C. Spencer, having anything to do in the detail, selection, organization, or proceedings of any court of inquiry or court martial that may be directed by the President to be assembled in this, or any other case touching my reputation or honor. My reasons for this protest will be found, first, in the letter of the said honorable John C. Spencer, bearing date the 8th of December, 1841, taken in connexion with his previous letter to me of November 1, 1841; secondly, his general orders No. —, of the 28th of March, 1842; thirdly, his part of general orders No. 40, of the 12th of July, 1842; fourthly, Major General Winfield Scott's official letters, addressed to the Adjutant General of the army upon the subject of brevet rank, and endeavoring to prove me to be "*a bad officer*," dated the 1st of January, 5th of February, and —, and —, 1825, and —, and —, 1826—amounting altogether to some

hundreds of pages, filled with official vituperation ; fifthly, Major General Winfield Scott's official letters of the 1st to the 14th of March, 1836, inclusively ; sixthly, Major General Winfield Scott's part of general orders No. 40, of the present year, attempting to degrade me ; seventhly, the 10th paragraph of Major General Winfield Scott's general orders No. 53, of the present year, above referred to : all of which letters and orders tend to disclose such a deep-rooted malignity on the part of their authors, and such a reckless spirit of hostility towards me individually, added to such an ignorance of, or want of respect for, *military law*, as to prove that neither the honorable John C. Spencer, nor the said Major General Winfield Scott, is in anywise qualified for, or capable of, doing me justice, or of taking any part in any investigation touching my reputation or honor.

All of which is respectfully submitted for the information of the President of the United States.

EDMUND P. GAINES,
Major General U. S. Army.

The Hon. JOHN C. SPENCER,
Secretary of War.

Report of Major General Winfield Scott, endorsed on the back of the foregoing letter of Major General E. P. Gaines, of the 10th of October, 1842.

HEADQUARTERS OF THE ARMY,
Washington, November 3, 1842.

This letter, (referred to me officially,) in several of its parts, is a direct violation of the 5th* and 6th of the rules and articles of war. I do not propose to analyze its contents ; that would be impossible. The occasion for writing seems to have been certain disallowed or duplicate payments for the same months. Even what he says on this head, if separated and then embodied by itself, would be highly incoherent and unintelligible. But that subject is mixed up, in the strangest manner, with all sorts of things—hobby railroads and inuendoes, a grand system of national defence, sarcasms, general orders, &c., &c. ; all thrown in to confuse, or rather proceeding from a source of hopeless confusion. Of the pay accounts, with which the writer seems to wish to connect me, I knew nothing before, and am as ignorant now. With them, I, of course, have had no official connexion, nor in them can feel the least private interest or curiosity.

The letter, however, is a gross breach of the discipline of the army ; but, as it also furnishes another evidence, among many on record, of the same writer's unsoundness of mind, I do not propose a general court martial to vindicate discipline ; but, to protect the interests of the service, ask permission to place Brevet Major General Gaines on a *leave of absence* until the highest in authority shall be satisfied that he is in a competent state to resume the command of a military department. For a considerable time, I have solemnly believed that he was not.

It is right to say that General Gaines has not, in form, asked for a leave

* One of the general orders animadverted upon was published in the name of the President, through the War Department ; the other by myself.

of absence from duty, although it is unofficially understood that he has important private business in the Supreme Court, (besides his account with the Comptroller,) which may render his presence here, next winter, desirable; but, however desirable, it is not likely, under the circumstances, that he will (formally) ask for the indulgence.

There are precedents for what is proposed above, *in respect to juniors of the army*; and in the navy, for *official displeasure*—quite another thing—officers are often simply recalled from ships. It was in this way that I was, myself, on a serious official misunderstanding with President Adams, ordered by him, November 26, 1828, to transfer the headquarters of my department to the second in rank, and had no other duty assigned to me until late in the following year. There was no intention of a trial or an arrest in my case.

All which is respectfully submitted to the Secretary of War.

WINFIELD SCOTT.

ADJUTANT GENERAL'S OFFICE,
Washington, November 9, 1842.

SIR: In obedience to the instructions of the Secretary of War, I herewith respectfully transmit authentic copies of two sets of your pay accounts for October, November, and December, 1835, and copies of one set of your accounts for the month of January, 1836; and, also, one set for February, March, and April, 1836, together with Mr. Cochrane's report to the Secretary of War, in relation to the apparent double payment made to you, by Paymaster Mapes, for the last three months of 1835.

I am directed by the Secretary of War to say that no other answer can be given to your letter, addressed to him, on this subject.

I am, sir, very respectfully, your obedient servant,

R. JONES,
Adjutant General

Major General E. P. GAINES,
U. S. Army, New Orleans, Louisiana.

[A copy of this letter was furnished the Second Comptroller December 14th, 1842.]

WAR OFFICE, *November 7, 1842.*

SIR: In compliance with your direction, I have the honor to report the facts and circumstances in relation to the apparent double payment to General Gaines, as they appear in the papers obtained from the Paymaster General and the accounting officers. General Gaines's pay and emoluments for the months of October, November, and December, 1835, amounted to \$1,447 60, for which there is an account receipted to Major Mapes, and which was rendered with his abstract of payments dated January 16, 1836. The amount was covered by a draft dated Memphis, December 15, 1835, drawn by the General, for \$1,900. Another draft for \$1,450, dated Memphis, January 1, 1836, payable July 7, was drawn by the General, which, it

is evident, according to his letter of August 7, 1837, to the Second Auditor, he intended for his pay and emoluments for February, March, and April. For the intervening month of January, he was paid by Major Lytle in Florida. But there is a second account for the same months of October, November, and December, the amount of which (\$1,439 60) the accounting officers have charged to General Gaines as a double payment, and called upon him to refund. The General insists that he did not receive pay twice for those months, and is indignant at the accusation. Both of the drafts mentioned were paid by Major Clark, quartermaster, out of funds Major Mapes left in his hands to make payments, during his absence from New Orleans. On the 6th September, 1836, Major Clark, at the request of Major Mapes, wrote to Lieutenant George A. McCall, General Gaines's aid de-camp, that the General had forgotten to send him his accounts for the \$1,900 "he paid some time since;" also requesting a duplicate account for the \$1,450, the amount of the subsequent draft. The General, having already sent accounts for the \$1,900, or so much of it as his pay and emoluments for the last three months of 1835 would cover, (and which, as stated, were rendered as a voucher by Major Mapes, with his abstract of January 16, 1836,) the General supposed others were thus written for, because those he had sent had not been received. He had, therefore, no hesitation in sending others for the same period. He says, in his letter to the Second Auditor which has been referred to, that when in New Orleans, in October 1836, Major Clark informed him there was a trifling error in the accounts he sent, which he corrected by substituting new accounts, and that he also placed in Major Clark's hands his accounts receipted for the months of "February, March, and April, 1836." It must have been the latter which Major Clark, who had been appointed acting paymaster, paid on the 18th of July, 1836, and rendered for himself in that capacity, as vouchers, as none others are found. The second accounts for the last three months of 1835, accompanied Major Mapes's abstract of May 29, 1837, also as vouchers. Thus, though that officer had already received from General Gaines, and rendered as vouchers, accounts for those months, he gets Major Clark to write for others, which he also renders. It was therefore his fault, and not General Gaines's, that there are two different accounts for the three months in question. Major Mapes excuses himself for sending on the second accounts, by saying that he was separated from his abstract book, and did not know they were for the same period, till so advised from the Paymaster General's office. But General Gaines says, in his letter to the Auditor, that he also drew for the months of February, March, and April; and that in drawing for his pay and emoluments, he always made his drafts payable some time after the end of the period he drew for. From the date of the two drafts, and the periods at which they were made payable, it is evident that the second was intended for those months. The result, then, is, that for these months he has received pay twice; for he was also paid \$1,419 50 on the 18th July, 1836, by acting Paymaster Clark, for the period between February 1 and April 30, and he was afterwards paid regularly by other paymasters. This circumstance, of course, can but be regarded as accidental—arising no doubt, from the General's not recollecting that he had drawn on Major Mapes for these months. That he should have forgotten this fact, is not surprising, considering the arduous and absorbing duties in which he had been, and was at the time engaged, in Florida and elsewhere. The two drafts have not been produced, nor their absence accounted for. Major

Mapes was under the impression that Major Clark had forwarded them to General Gaines when he paid them; but Major Clark informed Lieutenant Reid, General Gaines's aid-de-camp, that this was not the case—that he handed them to Mr. Henderson, Major Mapes's clerk, with General Gaines's accounts. It was doubtless partly from the non-production of the drafts, (which, in other cases, had always been forwarded to General Gaines when paid,) and partly from its being insisted that the General had been twice paid for October, November, and December, and the two sets of accounts relied upon as evidence of it, without a full and clear explanation of the whole of the transactions, that the controversy and difficulty have arisen. The General insisted upon the production of the drafts, and he very naturally could not understand (and, from the papers, it does not seem to have been explained to him) how the two accounts were rendered to the department, when, in consequence of the second having been written for, he sent them in good faith, only to supply the place of the first, which, he took it for granted, had miscarried, and had not been received by the paymaster. As soon as the whole matter is properly explained to him, he will, doubtless, readily acquiesce in being charged with the excess he has inadvertently received, as in several letters he has expressed his readiness to refund when the drafts are produced. The absence of the drafts ought not, however, to be considered material, as Major Clark, in his letter to Major Mapes of April 25th, 1839, specifies their amount, and says he paid them for Major Mapes; and the cashier of the Mechanics and Traders' Bank of New Orleans has described the drafts, giving their dates, amounts, at what time drawn, and when payable, and certified that they were paid at maturity by Major Mapes. Authentic copies of Major Clark's letter, and the certificate of the cashier of the bank, were presented to General Gaines by the Paymaster General on the 3d of April, 1841.

The accounting officers, as stated, have charged the General with \$1,439 60, as excess of payment; but unless the difference between this sum, and that by which the amount of the two drafts exceeds the amount of the pay and emoluments for the last three months of 1835, was arranged in subsequent payments made by Major Mapes to the General, the excess he has actually received is \$1,902 40. Thus:

The General's pay and emoluments for October, November, and December, 1835, were	\$1,447 60
Pay and emoluments for January, 1836	484 80
Pay and emoluments from February 1st to April 30th, 1836,	1,419 50
	<hr/>
	\$3,351 90
	<hr/>
His draft for October, November, and December, 1835, was	\$1,900 00
He received from Major Lytle, in Florida, for January, 1836	484 80
His draft for February, March, and April, 1836	1,450 00
He received from acting Paymaster Clark, for the same months	1,419 50
	<hr/>
	\$5,254 30
	3,351 90
	<hr/>
Excess,	<u>\$1,902 40</u>

The propriety of crediting Major Mapes, and charging the General with whatever the excess is, instead of disregarding it, and forcing Major Mapes individually to arrange it with the General, cannot be questioned. The General drew for the money as his pay and emoluments. It was paid as such, by a public agent, out of public funds; and in all cases of overpayment, (which almost always occur inadvertently,) it has been the practice to charge the one officer, and credit the other. And this mode of arrangement is not only the most ready and convenient, but has always been most satisfactory to both parties. Indeed, they are frequently so far separated, when the circumstance comes to their knowledge, that they could not well arrange it in any other way, without great inconvenience, and sometimes expense.

But, whether right or wrong for the accounting officers to credit Major Mapes, and charge General Gaines, it is a matter over which the Secretary of War has no control, and in which neither he nor the President can interfere; for, except in accounts and transactions under appropriations, the expenditure of which is not limited and regulated by law, but is a matter of discretion, it has been established by the highest legal authority that "the settlement made of accounts of individuals by the accounting officers appointed by law, is final and conclusive, so far as the executive department of the Government is concerned. If an individual conceives himself injured by such a settlement, his recourse must be to one of the other two branches of the Government—the legislative or judicial. If a balance be found against him, he may refuse payment, and abide a suit; in which case, he will have the benefit of the opinion of a court and jury. If a balance be found in his favor, smaller than he thinks himself entitled to, his appeal is to Congress," &c. Again: "That the Executive has nothing to do with the settlement of accounts, either in the form of direction to the accounting officers *a priori*, or revision or reversal *a posteriori*," &c. [See opinions of Mr. Wirt, in the cases of Major James Wheaton and Elbert Anderson. Opinions of Attorneys General, pages 474 and 506.] The same principle is reiterated and affirmed by himself and other attorneys general in a number of other cases.

As stated, General Gaines has been furnished with authentic copies of Major Clark's letter to Major Mapes, and the certificate of the cashier of the bank, which fully prove the amount of the two drafts and their payment. And if copies are now sent him of the two accounts for October, November, and December 1835, and of his accounts for January, paid by Paymaster Lytle; and for February, March, and April, paid by acting Paymaster Clark, he cannot but be convinced, by comparing the amount that was due him with the amount he has received, of the excess for the above period.

Very respectfully, your obedient servant,

JOHN T. COCHRANE, *Clerk.*

HON. J. C. SPENCER,

Secretary of War.

On what account.	Commencement and expiration.	Term of service charged.	Pay per month.	No. of days.	No. of rations per day.	Total number of rations.	Price of rations.	Amount.	Remarks.
PAY—		<i>Months. days.</i>					<i>Cts.</i>		
For myself - -	Oct. 1, 1835, to Dec. 31, 1835	3 0	\$200 00	-	-	-	-	\$600 00	Commanding the western department—being a command according to my brevet, pursuant to law and order.
For four private servants, not soldiers	Do do	3 0	24 00	-	-	-	-	72 00	
FORAGE—									
For five horses -	Do do	3 0	40 00	-	-	-	-	120 00	
CLOTHING—									
For four private servants, not soldiers	Do do	3 0	10 00	-	-	-	-	30 00	
SUBSISTENCE—									
For myself - -	Do do	-	-	92	30	2,760	20	552 00	Double rations, commanding the western department, (Memphis, Tenn.)
For four private servants, not soldiers	Do do	-	-	92	4	368	20	73 60	
								1,447 60	

I hereby certify, that the foregoing account is accurate and just; that I have not received pay, nor drawn rations, forage, or clothing, in kind, or received money in lieu of any part thereof, for any part of the time therein charged; that I actually employed, and kept in service, the horses and private servants for the whole of the time charged; and that I did not, during the term so charged, or any part thereof, keep or employ as waiter or servant a soldier from the line of the army; that, for the whole period charged for my staff appointment, I actually and legally held the appointment, and did duty in the department during the time charged for; that I was the actual and only commanding officer at the double ration post charged for; and that no officer, within my knowledge, has a right to claim, or does claim, for said services, or any part of the period charged; that for the whole time brevet pay is claimed, I was on duty, and had a command according to my brevet rank, agreeably to law and regulations; that I was actually in the command of a *company* for the whole time additional pay is charged; that I have not been in the performance of any staff duty for which I claim or have received extra compensation during the time an additional ration is charged for; that I have been in the United States service, in the army, as a commissioned officer, for the number of years stated in the charge for the extra ration; that I am not in arrears with the United States on any account whatsoever; and that the last payment I received was from Paymaster Harney, to include the month of September 1835.

I at the same time acknowledge that I have received of Major Charles Mapes, paymaster in the army of the United States, this 15th day of January, 1836, the sum of fourteen hundred and forty-seven dollars and sixty cents, being the amount and in full of said account.

(Signed duplicates.)

EDMUND P. GAINES, Major General by brevet, Commanding.

On what account.	Commencement and expiration.	Term of service charged.	Pay per month.	No. of days.	No. of rations per day.	Total number of rations.	Price of rations.	Amount.	Remarks.
PAY—		<i>Months. days.</i>					<i>Cts.</i>		
For myself -	Oct. 1, 1835, to Dec. 31, 1835	3 0	\$200 00	-	-	-	-	\$600 00	Commanding the western department.
For four private servants, not soldiers	Do do	3 0	24 00	-	-	-	-	72 00	
FORAGE—									
For five horses -	Do do	3 0	40 00	-	-	-	-	120 00	
CLOTHING—									
For four private servants, not soldiers	Do do	3 0	10 00	-	-	-	-	30 00	
SUBSISTENCE—									
For myself -	Do do	-	-	92	30	2,760	20	552 00	Double rations.
For four private servants, not soldiers	Do do	-	-	92	4	328	20	65 60	
								1,439 60	

I hereby certify, that the foregoing account is accurate and just; that I have not received pay, nor drawn rations, forage, or clothing, in kind, or received money in lieu of any part thereof, for any part of the time therein charged; that I actually employed, and kept in service, the horses and private servants for the whole of the time charged; and that I did not, during the term so charged, or any part thereof, keep or employ as waiter or servant a soldier from the line of the army; that, for the whole period charged for my staff appointment, I actually and legally held the appointment, and did duty in the department during the time charged for; that I was the actual and only commanding officer at the double ration post charged for; and that no officer, within my knowledge, has a right to claim, or does claim, for said services, or any part of the period charged; that for the whole time brevet pay is claimed, I was on duty, and had a command according to my brevet rank, agreeably to law and regulations; that I was actually in the command of a company for the whole time additional pay is charged; that I have not been in the performance of any staff duty for which I claim or have received extra compensation during the time an additional ration is charged for; that I have been in the United States service, in the army, as a commissioned officer, for the number of years stated in the charge for the extra ration; that I am not in arrears with the United States, on any account whatsoever; and that the last payment I received was from Paymaster Harney, and to the 30th day of September, 1835.

I at the same time acknowledge that I have received of C. Mapes, paymaster, this 9th day of October, 1836, the sum of fourteen hundred and thirty-nine dollars and sixty cents, being the amount and in full of said account.

(Signed duplicates.)

EDMUND P. GAINES, Major General, Commanding.

On what account.	Commencement and expiration.	Term of service charged	Pay per month.	No. of days.	No. of rations per day.	Total number of rations.	Price of rations.	Amount.	Remarks.
		<i>Months. days.</i>					<i>Cts.</i>		
PAY—									
For myself - -	Jan. 1, 1836, to Jan. 31, 1836	1 0	\$200 00	-	-	-	-	\$200 00	Western department.
For four private servants, not soldiers	Do do	1 0	24 00	-	-	-	-	24 00	
FORAGE—									
For five horses -	Do do	1 0	40 00	-	-	-	-	40 00	
CLOTHING—									
For four private servants, not soldiers	Do do	1 0	10 00	-	-	-	-	10 00	
SUBSISTENCE—									
For myself - -	Do do	-	-	31	30	930	20	186 00	
For four private servants, not soldiers	Do do	-	-	31	4	124	20	24 80	
								484 80	

I hereby certify, that the foregoing account is accurate and just; that I have not received pay, nor drawn rations, forage, or clothing, in kind, or received money in lieu thereof, for any part of the time herein charged; that I actually employed, and kept in service, the horses and private servants for the whole of the time charged; and that I did not, during the term so charged, or any part thereof, keep or employ as waiter or servant soldiers from the line of the army; that, for the whole period charged for my staff appointment, I actually and legally held the appointment; and that I was the actual and only commanding officer at the double ration post charged for; and that no officer, within my knowledge, has a right to claim, or does claim, for said services, for any part of the period charged; that for the whole time brevet pay is charged, I was on duty, and had a command according to my brevet rank, agreeably to law and regulations; that I have not been in the performance of any staff duty for which I claim or have received extra compensation during the time the additional ration is charged; that I am not in arrears with the United States on any account whatsoever; and that the last payment I received was from Paymaster Mapes, to include the month of December, 1835.

I at the same time acknowledge that I have received of J. S. Lytle, paymaster in the army of the United States, this 13th day of March, 1836, the sum of four hundred and eighty-four dollars and eighty cents, being the amount and in full of said account.

(Signed duplicates.)

EDMUND P. GAINES, *Major General Commanding.*

On what account.	Commencement and expiration.	Term of service charged.	Pay per month.	No. of days.	No. of rations per day.	Total number of rations.	Price of rations.	Amount.	Remarks.
PAY—		<i>Ms. days.</i>					<i>Cts.</i>		
For myself - - - -	February 1, 1836, to April 30, 1836	3 0	\$200 00	-	-	-	-	\$600 00	Commanding western department.
For three private servants, not soldiers	Do do do	3 0	18 00	-	-	-	-	54 00	
For one private servant, not soldier -	Between Feb. 1, 1836, & Ap'l 30, 1836	2 0	6 00	-	-	-	-	12 60	
FORAGE—									
For five horses - - -	February 1, 1836, to April 30, 1836	3 0	40 00	-	-	-	-	120 00	
CLOTHING—									
For three private servants, not soldiers	Do do do	3 0	7 50	-	-	-	-	22 50	
For one private servant, not soldier -	Between Feb. 1, 1836, & Ap'l 30, 1836	2 0	2 50	-	-	-	-	5 00	
SUBSISTENCE—									
For myself - - - -	February 1, 1836, to April 30, 1836	-	-	90	30	2,700	20	540 00	Double rations, commanding western department.
For three private servants, not soldiers	Do do do	-	-	90	3	270	20	54 00	
For one private servant, not soldier -	Between Feb. 1, 1836, & Ap'l 30, 1836	-	-	60	1	60	20	12 00	
								1,419 50	

I hereby certify, that the foregoing account is accurate and just; that I have not received pay, nor drawn rations, forage, or clothing, in kind, or received money in lieu of any part thereof, for any part of the time therein charged; that I actually employed, and kept in service, the horses and private servants for the whole of the time charged; and that I did not, during the term so charged, or any part thereof, keep or employ as waiter or servant a soldier from the line of the army; that, for the whole period charged for my staff appointment, I actually and legally held the appointment, and did duty in the department during the time charged for; that I was the actual and only commanding officer at the double ration post charged for; and that no officer, within my knowledge, has a right to claim, or does claim, for said services, or any part of the period charged; that for the whole time brevet pay is claimed, I was on duty, and had a command according to my brevet rank, agreeably to law and regulations; that I was actually in the command of a *company* for the whole time additional pay is charged; that I have not been in the performance of any staff duty for which I claim or have received extra compensation during the time an additional ration is charged for; that I have been in the United States service, in the army, as a commissioned officer, for the number of years stated in the charge for the extra ration; that I am not in arrears with the United States on any account whatsoever; and that the last payment I received was from Paymaster J. S. Lytle, and to the 31st of January, 1836.

I at the same time acknowledge that I have received of J. Clark, acting paymaster, this 18th day of July, 1836, the sum of fourteen hundred and nineteen dollars and fifty cents, being the amount and in full of said account.

(Signed duplicates.)

EDMUND P. GAINES, Major General Commanding.

QUARTERMASTER'S OFFICE,
New Orleans, April 25, 1839.

SIR: I find, by reference to my books, that a draft drawn by Gen. Gaines for \$1,900 was paid by me, and that one for \$1,450 was also paid by me—the former in April 1836, and the latter in July 1836—out of funds left in my hands by you, to make payments in your absence.

Very respectfully, your obedient servant,

I. CLARK, *Quartermaster.*

Major C. MAPES,
Paymaster U. S. Army, New Orleans.

I certify the above to be a true copy.

W. W. LEAR,
Major U. S. Army.

MECHANICS AND TRADERS' BANK,
New Orleans, April 24, 1839.

This is to certify that the following described drafts, viz:—Edmund P. Gaines, dated Memphis, 15th December, 1835, at four months, on Major C. Mapes for \$1,900, due April 18, 1836; Edmund P. Gaines, dated Memphis, January 1, 1836, on Major C. Mapes for \$1,450, due 7th July, 1836—were paid at this bank by Major C. Mapes.

SAMUEL C. BELL, *Cashier.*

I certify that Samuel C. Bell is the cashier of the Mechanics and Traders' Bank in New Orleans.

QUARTERMASTER'S OFFICE,
New Orleans, April 24, 1839.

I. CLARK, *Quartermaster.*

I certify the above to be a true copy.

H. S. HAWKINS,
Surgeon U. S. Army.

HEADQUARTERS, WESTERN DIVISION,
St. Louis, August 7, 1837.

SIR: I met, on my return to this place from Fort Leavenworth some days past, your letter of the 28th June, containing the following extraordinary statement, viz:

"On an examination of the account of Paymaster Mapes, you appear to have been paid by him \$1,439 60, on account of pay and emoluments from the 1st October to 31st December, 1835, for which you had been paid previously by him."

This statement is incorrect; and I could not but think it calumnious, if I were not assured of the fact that Paymaster Mapes had been long in Florida under circumstances calculated to derange the affairs of his department in places where he could not attend in person; and, moreover, that he had been for some months past in bad health. Hence, it is probable that he may have lost sight of the principal fact by which he could have

obtained a shadow of evidence that I had received pay twice for the same months—a fact which I have now to bring to his recollection, and upon which I feel satisfied he will correct the statement, and enable you promptly to do away the injurious impression which your letter is calculated to produce against me.

For the most part of the time I was stationed at Memphis, the want of a paymaster near me obliged me to *draw* for my pay and emoluments; and, although I often drew drafts before the termination of the months drawn for, yet I took care to make them payable after the termination of the time drawn for; and, being unwilling that they should be presented to the paymaster before the day of payment, I generally made them payable at a day stated, or so many days after date; and in most cases exacted a promise from the holder of the bills not to present them to the paymaster before the specified time of payment. In this way I reserved to myself the power of meeting any casualty that might occur between the time of drawing and the time of payment; and I also relieved the paymasters from the trouble of having anything to do with my bills until the time of payment, when I generally forwarded to them my pay accounts receipted. In some few cases, however, my bills were, contrary to my wish, and contrary to the promise of the holders, presented as for acceptance. This was probably the case in the drafts drawn by me for the last three months of 1835, and for the months of February, March, and April, 1836.

My pay, &c., for the first mentioned months, was drawn for; and, although my draft was made payable after the last of December, 1835, I was informed, I think, by letter from Major Mapes, that he had paid one of my drafts before it was made payable; and that another of my drafts, for three months' pay, &c., (of nearly the same amount as the first, and made payable in the spring of 1836,) had been presented to, and paid by him, in the fall of 1835.

In the summer of 1836, my aid-de-camp, Capt. McCall, showed me a letter which he had received from Major Clark, stating that he had learned from Major Mapes that he had not received my receipted accounts for my pay, &c., for the last three months of the year 1835. Whereupon I, without hesitation, prepared my accounts in duplicate, and receipted them for those three months, and forwarded them to Major Clark. I felt myself safe in forwarding these accounts, as the fact of my being called on by the paymaster, through his friend Major Clark, for additional vouchers, would secure me against the possible charge of drawing pay twice for the same months, even should he (the paymaster) have received the previous vouchers.

On my arrival in New Orleans in 1836, I was apprized by Major Clark that he had found a trivial error in one of my pay accounts; and, therefore, had not forwarded them. I made the correction in his office, took up and destroyed the erroneous account, and placed in his hands my pay accounts receipted for October, November, and December, 1835; and also those for February, March, and April, 1836.

I have taken measures to obtain the statements of Major Clark and Captain McCall, which, with copies of letters and memorandums near me, and which will be handed to you by my friend Colonel Taylor, will show clearly, that if there is in your office any evidence of my having received pay twice for the same months, that evidence cannot but consist of the vouchers obtained from me by Major Clark, upon the application for vouch-

ers made through him by Paymaster Mapes, founded upon the assurance that he had received none for the months to which you refer.

As it may be some weeks before the papers, for which I have applied, can reach your office, and being myself exceedingly unwilling to suffer under so serious a charge as that which you have officially announced to me, I desire that you will, in the mean time, do me the justice to look into the matter, and correct (as I am sure you may readily correct) the error in question, even before the receipt of the statements of Major Clark and Captain McCall. If Paymaster Mapes did authorize Major Clark to apply to me for vouchers for the three months mentioned—a fact which was stated in a letter from Major Clark to Captain McCall—the paymaster will doubtless recollect and admit it; if so, and he afterwards received two sets of accounts, this will prove, not that I had received pay twice for those months, but that I had promptly complied with his request to furnish other vouchers for the same period of time, on the faith of his statement that he had never received my vouchers for the months in question.

But he may still have some evidence of having paid my draft for about three months' pay, (say \$1,419 and some cents.) If so, you have nothing to do but to direct his attention to my pay-accounts receipted for that sum, or thereabouts, for the months of February, March, and April, 1836. If he has retained my drafts for these payments, (and I have not received from him my drafts, as he had previously sent them to me, on receiving my pay accounts receipted,) I desire you, in that case, to examine the drafts; and I am satisfied you will find one of them made payable in April or May, 1836. It was intended to embrace the first three months of the year 1836; but, while in Florida, I received a month's pay from Major Lytle: hence, my vouchers sent to the paymaster were for February, March, and April, 1836.

I make this statement in part from memory; but I am very sure of its being substantially accurate, and that it will enable you and Major Mapes to correct the error into which he has fallen, and exonerate me from the odium of a charge calculated only to enable my vindictive enemies to renew and continue their favorite war of slander and persecution, hitherto connived at, if not lawlessly encouraged, by high public functionaries of at least one of the departments, against me.

I am, very respectfully, your most obedient servant,

EDMUND P. GAINES,
Major General U. S. Army.

To W. B. LEWIS, Esq.,
Second Auditor Treasury Department.

TREASURY DEPARTMENT,
Second Auditor's Office, January 13, 1840.

SIR: On settlement, this day, of Paymaster Mapes's accounts, you have been charged, agreeably to the Second Comptroller's decision, with the sum of \$1,439 60, on account of your pay and emoluments, which it seems you have inadvertently drawn from him (Mapes) twice, for October, November, and December, 1835; and which you will please to pay over to the paymaster making you the next payment, that you may be credited accordingly, and the transaction thereby closed.

It is proper to remark, that, in examining the several payments made to

you, you appear to have omitted to charge for the month of September, 1835, which will of course be an offset to the above.

I am, sir, very respectfully, your obedient servant,

W. B. LEWIS.

Major General E. P. GAINES,

Of the U. S. A., New Orleans, La.

TREASURY DEPARTMENT,

Second Auditor's Office, October 8, 1840.

SIR: Herewith I return the letter of Lieut. J. C. Reid (aid to General Gaines) to Paymaster T. P. Andrews, which was referred by him to you, and by you to this office, with the following statement in answer thereto:

On settlement of Paymaster C. Mapes's accounts in March, 1836, (abstract A, voucher 1,) Brevet Major General E. P. Gaines is found to have been paid, by Paymaster Mapes, for October, November, and December, 1835, and to have been again paid by him for the same time, on voucher 1, abstract A, in a subsequent settlement made in September, 1837; copies of both of which are enclosed under cover hereof.

As both of these payments appear to have been made by Major Isaac Clark, of the quartermaster general's department, at New Orleans, who temporarily discharged the duties of a paymaster of the army, (in consequence of the absence of Paymaster Mapes in Florida,) it was peculiarly proper that he should examine the matter; and, accordingly, at the request of General Gaines, he called some three or four weeks ago at this office, and made the examination; which resulted in his conviction that the General had been paid twice for October, November, and December, 1835; and took, accordingly, with him, copies of both vouchers.

From the examination of the two vouchers herewith, it will be seen that one was paid on the 15th of January, 1836, and the other on the 9th of October following; and that they are not duplicates of each other, as is suggested in the last paragraph of Lieut. Reid's letter, nor do they belong to the same abstract.

I am, sir, very respectfully, your obedient servant,

S. LEWIS, *Acting Auditor.*

Gen. N. TOWSON,

Paymaster General.

TREASURY DEPARTMENT,

Second Comptroller's Office, February 9, 1844.

SIR: A copy of the letter of the Second Comptroller to Captain J. B. Grayson, relating to the accounts of Major General Gaines, called for by the resolution of the House of Representatives of the 29th ultimo, is herewith transmitted.

With entire respect, &c.,

ALBION K. PARRIS,

Comptroller.

Hon. J. M. PORTER,

Secretary of War.

TREASURY DEPARTMENT,
Second Comptroller's Office, April 7, 1843.

SIR: In the settlement of Paymaster Mapes's accounts, it was discovered, as was then believed, that General Gaines had received, on account of pay, &c., of Major Mapes, \$1,450 more than he was entitled to receive; which amount was thereupon charged to the General, and he was called upon to refund.

The facts then appeared as follows: On the 1st of January, 1836, General Gaines, at Memphis, drew on Mapes for \$1,450, payable on the 1st of July. This draft was paid by Major Clark, on the 4th of July, "out of funds left in his hands by Major Mapes, to make payments in his absence," as appears by the following letter from Major Clark to Mapes:

"NEW ORLEANS, *April 25, 1839.*

"SIR: I find, by reference to my books, that a draft drawn by General Gaines, for \$1,900, was paid by me; and that one for \$1,450 was also paid by me—the former in April, 1836, and the latter in July, 1836—out of funds left in my hands by you, to make payments in your absence.

"I. CLARK, *Quartermaster.*

"Major C. MAPES, &c."

The \$1,450 draft is believed to have been drawn by the General, in anticipation of his pay, and to be chargeable thereon. Such was the understanding of Major Clark, as appears by his letter to General Gaines of the 7th of July, 1836, which is as follows:

"NEW ORLEANS, *July 7, 1836.*

"GENERAL: In the absence of a paymaster, your draft on Paymaster Mapes, for fourteen hundred and fifty dollars, due the 4th instant, was this day presented to me from the Commercial Bank. I have raised the money, and paid the draft. Will you do me the favor to forward your pay accounts, to cover the amount, that I may be refunded on the return of the paymaster?

"I. CLARK, *Assistant Quartermaster.*"

In the settlement of Mapes's accounts, he produced no vouchers or pay accounts from General Gaines, for either of the first six months of 1836; and so the amount of the draft paid out of Mapes's funds by Major Clark did not appear to be covered by pay accounts. But it did appear that Paymaster Lytle paid the General, and had a credit therefor, for the month of January, 1836; that Paymaster Rector had a credit for the General's pay for the months of February, March, and April, amounting to \$1,419 50; and that Paymaster De Russey had a credit for his pay for the months of May and June. It was, therefore, believed that the General's \$1,450 draft, paid by Mapes through Clark, had never been accounted for by the General, and he was accordingly charged with the amount. The subject has recently been brought up for re-examination; and it being perceived that the General, in a letter of the 7th of August, 1837, to the Second Auditor, asserted that his "vouchers sent to the paymaster, to cover this draft, were for February, March, and April, 1836," being the three months for which Rector had received a credit for the General's pay, the voucher in Rector's

account was resorted to; and, on examination of the pay account of General Gaines for February, March, and April, 1836, it was ascertained that the payment purports to have been made by I. Clark, acting paymaster, the 18th of July, 1836. As the blank was first filled, the payment purported to have been made by C. Mapes. This is erased, and "I. Clark" inserted.

Recourse was then had to Rector's abstract, to ascertain how a payment made by Clark was included in Rector's settlement, and to his credit. In the column of "remarks," against the entry of the payment of \$1,419 50 to General Gaines for his pay, &c. from February 1 to April 30, 1836, is this entry, in the handwriting of Rector: "This amount advanced by Major I. Clark, as per date of receipt; and paid to Major Clark by me, 21st November, 1836."

From all these facts, the inference is that General Gaines did furnish his pay accounts to cover the draft, as requested by Major Clark; and that the money paid on the draft is the only payment that has been made to the General for the months of February, March, and April. I am informed that the books and papers of the late Major Clark are in your possession, as administrator on his estate; and as, from his letter to Major Mapes of 25th April, 1839, reference is made by Major Clark to his books in regard to the draft and Mapes's funds, I have to request that you will examine Major Clark's books and papers, and furnish me with extracts of anything there found, that may throw light upon this perplexing affair.

I am, sir, respectfully, your obedient servant,

ALBION K. PARRIS.

Capt. J. B. GRAYSON, *New Orleans.*

WESTERN THEORY AND ANALYSIS DEPT

RESOLUTIONS

THE LEGISLATURE OF MISSISSIPPI

To the location of the Western Theory and Analysis Dept.

February 22, 1844.

Resolved, that the Committee on Western Theory and Analysis

do hereby report to the House of Representatives of the State of Mississippi

That the subject of the location of a branch of the Western Theory and Analysis Dept. of the United States has produced much excitement in the minds of the people of the Western and Southwestern States for some time past, which is the duty and interest of those concerned to allow and settle as soon as possible, and as an expenditure of public money will be well and where the citizens of the State of Mississippi are deeply interested in the speedy determination of this question, and the location of said two great Western places in connection with the citizens of other States, in order to the important advantages that will result to them, as well as to the public generally. And whereas it is the opinion of the citizens of the State of Mississippi, that the cities of Vicksburg, Natchez, Grand Gulf, Fort Adams, or some other in the market within the limits of Mississippi, or at some other place, possess more advantages for the location of the two great Western places than any other point in the Western or Southwestern States.

Resolved by the Legislature of the State of Mississippi, That it is the duty and interest of the branch of the Western Theory and Analysis Dept. to be established by the Government of the United States, or some one of the Western or Southwestern States, to be located near one of the above named cities in this State.

Resolved, That the Senators and Representatives in Congress be requested to use their best efforts to secure the location of the Western Theory and Analysis Dept. in this State.

Resolved, That, if the location of the Western Theory and Analysis Dept. in the State of Mississippi, then and Representatives be requested, and the citizens be requested to use their influence in favor of Mississippi in the State of Mississippi, and to secure the location of the Western Theory and Analysis Dept. in this State.

Resolved, That the resolution approved July 21st, 1843, recommending the location of the Western Theory and Analysis Dept. in this State, be re-affirmed.

